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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

CUSTOMS

*New Delhi, the 26th August 1957*

**S.R.O. 2718.**—In exercise of the powers conferred by sub-section (1) of section 43 B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that a drawback shall be allowed in accordance with, and subject to, the provisions of the said section and any rules made thereunder, in respect of duty paid soda ash of the heavy variety used in the manufacture of Dichromates when such Dichromates are manufactured in, and exported from, India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

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**S.R.O. 2719.**—In exercise of the powers conferred by sub-section (3) of section 43-B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following rules, the same having been previously published as required by the said sub-section, namely:—

1. **Short title.**—These rules may be called the Customs Duties Drawback (Dichromates) Rules, 1957.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

(a) “the Act” means the Sea Customs Act, 1878 (8 of 1878);

(b) “goods” means any or all of the following chemicals, namely:—

Sodium dichromate dihydrate, anhydrous sodium dichromate, potassium dichromate, ammonium dichromate and chromic acid, manufactured in India or the State of Pondicherry and in the manufacture of which imported material has been used;

(c) “imported material” means soda ash of the heavy variety, imported into India or the State of Pondicherry on payment of customs duty.

3. **Goods in respect of which drawback may be paid.**—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the imported material used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

**4. Rate of drawback.**—The rate of drawback admissible under these rules for every one hundredweight of goods exported under claim for drawback shall be as indicated below against each variety of goods.

Variety of goods	Rate of drawback per hundred weight of goods exported
(1) Sodium dichromate dihydrate	Two rupees and sixty naye paise.
(2) Anhydrous sodium dichromate	Three rupees and only.
(3) Potassium dichromate	Two rupees and seventy naye paise.
(4) Ammonium dichromate	Three rupees and ten naye paise.
(5) Chromic acid	Three rupees and ninety naye paise.

**5. Manner of allowing drawback.**—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

(a) that the shipper shall make a declaration on the relative shipping bill that a claim for drawback under section 43-B of the Act is being made; and

(b) that the shipper shall specify in the shipping bill, the particular variety or varieties of goods being shipped under claim for drawback.

**6. Powers of Customs Collector.**—For the purpose of enforcing these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the quantity of the imported material used in the manufacture of the goods and the duty paid thereon.

**7. Access to manufactory.**—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

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